

BUREAU OF BUDGET & MANAGEMENT RESEARCH



OFFICE OF THE GOVERNOR
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LESTER L. CARLSON, JR. DIRECTOR

JOSHUA F. TENORIO
LIEUTENANT GOVERNOR

SEP 2 1 2020

The Honorable Tina Muña Barnes Speaker I Mina'trentai Singko Na Liheslaturan Guåhan Thirty-Fifth Guam Legislature Guam Congress Building 163 Chalan Santo Papa Hagåtnå, Guam 96932

Dear Speaker Barnes:

Enclosed is the Consolidated Revenue/Expenditure Report (CRER) for the period ending August 31, 2020. There are several statutes requiring monthly reports of revenues in addition to a report requiring both revenue and expenditure comparisons. In an effort to mitigate misunderstanding of the different amounts being reported, it was necessary to submit a "consolidated" report which contains all the comparative information pursuant to each of the statutory reporting requirements. In this format, it is evident that there are varying numbers due to the different "basis of comparison". It should be noted that the amounts reflected in this report are subject to internal audit and analysis and therefore are subject to change, which is the nature of these interim reports. However, it is submitted to meet compliance with each reporting mandate.

Please also note that the report has been prepared and submitted to comply with Public Law 35-36. The law required reporting of revenue in a manner which is not in compliance with Generally Accepted Accounting Principles (GAAP) or Government Accounting Standards Board (GASB) requirements. Stakeholders are cautioned that the report is not an accurate reflection of the financial position of the Government of Guam nor should it be compared to prior reports that were prepared in accordance with GAAP.

It is important to note that the report does not include ACTC collections as part of the revenue levels. ACTC amounts are reflected as footnotes for information purposes only. Additionally, estimated revenue reductions as a result of decreased visitor arrivals due to COVID-19 are incorporated in the revenue tracking.

Should you have any questions, please do not hesitate to call me.

Senseramente,

LESVER L. CARLSON, JR.

Enclosures

Certification of information contained in Enclosures subject to Note 1.

Lester L. Carisga, Jr., Director, Bureau of Budget and Management Research

Edward Birn, Director, Department of Administration

Dafne Shimin, Director Department of Revenue and Taxation



Consolidated Revenue / Expenditure Report 1/ General Fund

Combined Comparative Statement of Revenues MONTHLY ACTUAL Collection Comparison FY2020 and FY2019 For the Month Ending August

Eleven months ending August 2020	YTD ACTUAL Collection Comparison FY2020 and FY2019	Combined Comparative Statement of Revenues
----------------------------------	--	--

(2,314,873)	152 \$	115,115,452		112,800,579		6,714,310 \$ -	FOR T	6,714,310		6,714,310	7/	Budget (Provision per P.L. 35-36)
26,212,951		729,767,872	59	755,980,823	69	(2,307,675)	49	53,245,800	€9	50,938,125	€9	TOTAL GENERAL FUND REVENUES
(413,662)	169	1,358,869	1	945,207		(193,662)		279,646		85,983		Department Charges
(355,868)	122	1,237,922		882,054		(192,611)		271,190		78,578		Other charges
0	0			0		0		0		0		Commerce
(3,395)	90	6,190		2,795		(665)		665		0		Public Health
(51,695)	145	111,445		59,750		(350)		7.750	1	7,400		Public Works
30	20			50		0		0	1	0		Police & Corrections
(2,734)	92	3,292		558		(36)		41		5		Agriculture
								-				Department Charges:
(7,900,912)	90	78,984,490		71,083,578	1	(261,626)		280,735	and the same	19,109		Federal Sources
32,546	 10	29,410		61,956		19,109	6	0	1	19,709		Child Support AFDC Local Share
(289,027)	127	289,027		0		0	1	0	1	0		Recovery from Individuals
(526,600)	.85	1,619,285		1,092,685		(280,735)	1	280,735	1	0		Immigration fees
(7,117,831)	168	77,046,768		69,928,937		0	7	0		0		Section 30
							نسند)	3			Federal Sources:
371,860	55	428,855		800,716		(170,940)		(105,113)		(276,053)		Use of Money & Property
(463,564)	 -	4,654,306		4,190,742		(69,791)	and a	268,492		198,701		Licenses, Fees & Penalties
(6,490,301)	55	284,396,855		277.906,554		(6,427,495)		27,640,560		21,213,065		Business Privilege Taxes
134,270	751	4,441,751		4.576,021		(158,560)	-	471.588		313,028		Use Tax
							1					Other Taxes:
(6,624,572)	05	279,955,105		273,330,533	3	(6,268,935)	h	27,168,972		20,900,037	6/	
					and the second						v	Business privilege taxes:
41,109,530	197	359,944,497		401,054,027		4,815,839		24,881,480		29,697,319		Income Taxes
23,988,123	172	221,071,972	-	245,060,095	1	5,472,977		19,539,597		25,012,574	5/	Withholding
22,241,241	90	70,338,790		92.580,031		(376,879)		3.063,068		2,686,189	4	Corporation 4
(5,119,834)	134 \$	68,533,734	69	-	69	(280,259)	69	2,278.815	69	1.998,556	21 & 31 \$	Individual 2/4
				1	1							Income Taxes:
Increase (Decrease)		Fiscal Year 2019	দ	Fiscal Year 2020	F	Increase (Decrease)	L	August		August		

Pootnotes

- 1/ Revenues are based on a modified accrual basis of accounting as determined by GASB 34. During the year, revenues are recognized on a cash basis, but at year end an accrual is made in accordance with GASB 33.
- 2/ Report does not include ACTC reimbursements to date, which are not factored in the FY 2020 adopted level. (October 2019: \$10,697,160; January 2020: \$2,120,702; April 2020: \$1,322,507; July 2020: \$4,902,435)
- 3/ Non-recurring revenues in FY 2020 for Individual Income Tax: October 2019 (\$1,360,682)
- 4/ Non-recurring revenues in FY 2020 for Corporate Tax: October 2019 (\$2,950,000); December 2019 (\$415,347); January 2020 (\$6,500,151).
- 5/ Non-recurring revenues in FY 2020 for Withholding Tax: December 2019 (\$1,157,169); June 2020 (PUA \$6,255,407); July 2020 (PUA \$11,282,563); August 2020 (PUA \$8,175,803)
- 6/ Non-recurring revenues in FY 2020 for Business Privilege Tax: October 2019 (\$2,990,000)
- 7/ Estimates are recorded for the provision for 2020 Refunds.
- Note 1. Data contained herein are subject to change, as additional reconciliations are performed.
- Note 2. Provision for Tax Refunds reflect accounting estimate as of 9/30/2020.
- compared to prior reports that were prepared in accordance with GAAP. The report has been prepared and submitted to comply with Public Law 35-36. Note 3. This report is not prepared in accordance with GAAP or GASB requirements. Stakeholders are cautioned that the report is not an accurate reflection of the financial position of the Government of Guam nor should it be
- Note 4: Corporation due date changed from March 15 to April 15th for CALENDAR YEAR reporting; Corporation other than Calendar Year reporting is due the 15th day of 4th month after year-end

Consolidated Revenue / Expenditure Report 1/ Government of Guam General Fund

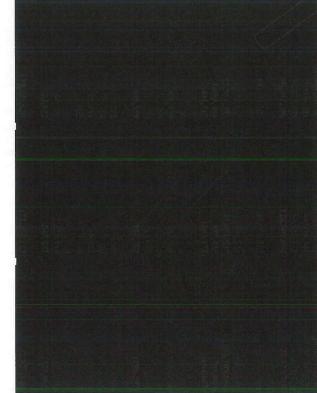
MONTHLY ADOPTED Revenue Allocated vs. MONTHLY ACTUAL REVENUE For the Month Ending August 2020

FY2020 Adopted Revenues FY2020 Actual Collections	Pursuant to 5 GCA, C
FY2020 Actual Collections	Pursuant to 5 GCA, Ch 4, §4109(c)(3) [Due no later than 20 days after month-end]
Favorable	ays after month-end]
FY2020 Adopted	

		ursuant to 5 GCA, Ch	4, §4109(c)(3)	Due no later than 20	Pursuant to 5 GCA, Ch 4, §4109(c)(3) [Due no later than 20 days after month-end]	Pursuant to 5 GCA
	FY2020 Ad	FY2020 Adopted Revenues	FY2020 Ac	FY2020 Actual Collections	Favorable	FY2020 Adopted Revenues
	Allocated for t	Allocated for the Month of August 3/		For the Month August	(Unfavorable)	Allocated for the Quarter
Income Taxes:						
Individual	⇔	2,302,432	69	1,998,556	\$ (303,876)	The County State of the Co
Corporation		3,314,247		2,686,189	(628,058)	
Withholding		20,019,516		25,012,574	4,993;058	
Income Taxes		25,636,195		29,697,319	4,061,124	でというというできない
Business privilege taxes:						
Gross Receipts Taxes		27,370,001		20,900,037	(6,469,964)	
Other Taxes:					>	一方 のでいる からかい
Use Tax		448,020		313,028	(134,992)	ので、日本の一日は、人生の大きの方
Business Privilege Taxes		27,818,021		21,213,065	(6,604,956)	10 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
Licenses, Fees & Penalties		374,969		198,701	(176,268)	The second secon
Use of Money & Property		(52,563)		(276,053)	(223,490)	
Federal Sources:						大学の大学の大学の大学の大学の大学の大学の大学の大学の大学の大学の大学の大学の大
Section 30		0		0	0	
Immigration fees		197,218		0	(197,218)	
Recovery from Individuals		0	1	0	0	
Child Support AFDC Local Share		0	- Andrews	19,109	19,109	
Federal Sources		197,21,8	1	19,109	(178,109)	
Department Charges:			and the same of th			
Agriculture		42		5	(37)	
Police & Corrections		0	a de mario	0	0	では、 を
Public Works		7,751	No.	7,400	(351)	
Public Health		666		0	(666)	
Commerce		0		0	0	
Other charges		271,243		78,578	(192,665)	
Department Charges		279,702		85,983	(193,719)	
TOTAL GENERAL FUND REVENUES	6 9-	54.253.542	€9	50.938.125	\$ (3.315.417)	
						THE R. P. LEWIS CO., LANSING, MICH. PRINTED BY LANSING, MICH. PRINTED BY LANSING, MICH. PRINTED BY LAND BY LAN

Pursuant to 5 GCA, Ch 4, §4109(f) [due 30 days after the close of each quarter] Quarterly ADOPTED Revenue Allocated vs. Quarterly ACTUAL REVENUE For the 4th Quarter 2020

Allocated for the Quarter	FY2020 Adopted Revenues
for the Quarter	FY2020 Actual Collections
Increase (Decrease)	Favorable



1/ Revenues are based on a modified accrual basis of accounting as determined by GASB 34. During the year, revenues are recognized on a cash basis, but at year end an accrual is made in accordance with GASB 33.

2/ This information will be updated in the quarter ending 9/30/2020.

3/ Based on Adopted Revenues allocated per P.L. 35-36, Chapter 1, Section 2(I).

Note 1. Data contained herein are subject to change, as additional reconciliations are performed.

Note 2. Provision for Tax Refunds reflect accounting estimate as of 9/30/2020.

Note 3. This report is not prepared in accordance with GAAP or GASB requirements. Stakeholders are cautioned that the report is not an accurate reflection of the financial position of the Government of Guam nor should it be compared to prior reports that were prepared in accordance with GAAP. The report has been prepared and submitted to comply with Public Law 35-36.

Note 4: Corporation due date changed from March 15 to April 15th for CALENDAR YEAR reporting; Corporation other than Calendar Year reporting is due the 15th day of 4th month after year-end.

Government of Guam Consolidated Revenue / Expenditure Report General Fund

YTD ADOPTED Revenue Allocated vs. YTD ACTUAL Collections
Eleven Months Ending August 2020
Pursuant to 5 GCA, Ch 4, §4109(c)(3) [Due 20 days after month-end]

FY2020 ADOPTED Revenues vs. PROJECTED Revenues to Year End
Pursuant to 2GCA. Ch.13 §13109(a)(1) [due not later than 20 days after month-end]; 5GCA, Ch.4
§4109'(c)3) [due no later than 20 days after month-end]; and P.L. 31-233, Ch XIII §7 [due no later than 30 days after month-end]

18,041,577	821,683,110 \$	49	\$ 803,641,533	\$ 26,395,423	755,980,823	\$ 729,585,400 \$	TOTAL GENERAL FUND REVENUES
(397,144)	1,082,735		1,479,879	(413,705)	945,207	1,358,912	Department Charges
(1,353,481)			1,353,481	(355,906)	882,054	1,237,960	Other charges
0			0	0	0	0	Commerce
(6,327)			6,327	(3,395)	2,795	6,190	Public Health
(116,666)			116,666	(51,700)	59,750	111,450	Public Works
(28)			28	30	50	20	Police & Corrections
(3,377)			3,377	(2.734)	.558	3,292	Agriculture
						1	Department Charges:
(1,622,178)	71,274,234		72,896,412	(1,608,084)	71,083,578	72,691,662	Federal Sources
0			0	61,956	61,956	0	Child Support AFDC Local Share
0			0	0	0	0	Recovery from Individuals
(220,715)	1,345,297		1,566,012	(268,577)	1.092,685	1,361.262	Immigration fees
(1,401,463)	69,928,937		71,330,400	(1,401,463)	69,928,937	71,330,400	Section 30
							Federal Sources:
774,752	1,296,653		521,901	709,010	800,716	91,706	Use of Money & Property
(2,544,110)	4,427,068		6,971,178	(2,309,337)	4,190,742	6,500,079	Licenses, Fees & Penalties
(15,733,787)	304,080,182		319,813,969	(8,307,556)	277,906,554	286,214,110	Business Privilege Taxes
458,340	5,382,300		4,923,960	360,026	4.576.021	4,215,995	Use Tax
				1			Other Taxes:
(16,192,127)	298,697,882		314,890,009	(8.667.582)	273,330,533	281,998,115	Gross Receipts Taxes 7/
							Business privilege taxes:
37,564,044	439,522,238		401,958,194	38,325,096	401,054,027	362,728,931	Income Taxes
18,270,354	264,565,778		246,295,424	18,544,778	245,060,095	226,515,317	Withholding 6/
20,064,521	105,122,931		85,058,410	21.234,096	92,580,031	71,345,935	Corporation 5/
(770,831)	69,833,529 \$	69	\$ 70,604,360	\$ (1,453,779)	63,413,900	\$ 64,867.679 \$	3/ & 4/
							Income Taxes:
Increase (Decrease)	FY2020 Revenue Tracking		(Full Year Projection)	(Unfavorable)	for the Cumulative Period		
Favorable			FY2020 Adopted Revenues	Favorable	FY2020 Actual Revenues	FY2020 Adopted Revenues	

ootnotes

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- 2/ Based on Adopted Revenues allocated per P.L. 35-36, Chapter I Section 2(I).
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(Pursuant to §4109 (c) (3) of Title 5 GCA) General Fund

TOTAL	Guam Customs & Quarantine Agency	Guam Fire Department	Chief Medical Examiner	DYA - Summer Employment and Youth Training Program	DYA - Runaway, Homeless or Victims of Abuse	Department of Youth Affairs (DYA)	DOC - Cost Sharing Initiative for CJIS Integration Project	DOC - Cost of Care & Custody of Prisoners in Federal Facilities	Department of Corrections (DOC)	GPD - Safe Schools Initiative	GPD - Cost Sharing Initiative for CJIS Integration Project	Guam Police Department (GPD)	PROTECTION OF LIFE & PROPERTY	TOTAL	Office of Technology	OVA - Hiring and Training of Caseworkers	Office of Veterans Affairs (OVA)	Guam Ancestral Lands Commission	DRT - Tax Attorney	Department of Revenue & Taxation (DRT)	DOA - Charter School Administrative Support	DOA - Annual Membership for WICHE	DOA - Government Annual Single Audit	DOA - Government Claims Fund	DOA - Residential Treatment Fund	DOA - Support of Child in Custody - 19 GCA §5116	Department of Administration (DOA)	Civil Service Commission	Bureau of Budget & Management Research (BBMR)	Bureau of Womens Affairs	Guam Medical Referral Assistance Office	Office of I Segundu Na Maga'lahen Guahan	Office of I Maga'lahen Guahan	GENERAL GOVERNMENT	EXPENDITURES & ENCUMBRANCES
86,821,921	1,764,763	28,305,721	447,297	600,000	334,170	4,750,229	89,730	495,252	22,800,603	300,000	89,730	26,844,426		33,089,431	3,087,971	115,000	601,781	87,524	150,000	9,410,539	150,000	78,500	439,800	250,000	2,300,000	762,520	6,944,076	944,023	1,159,512	77,855	623,906	451,330	5,455,094		APPROPRIATIONS 1/
69,376,673	270,095	25,546,038	151,119	355,379	183,685	3,689,940	74,184	307,476	17,067,098		74,184	21,657,474		25,215,474	2,017,407	26,833	406,678	67,125		7,589,187	29,030	78,000	219,900	57,747	1,891,643		5,650,604	789,218	771,695	77,682	345,065	427,872	4,769,788		EXPENDITURES 2'
1,868,056	17,502	29,526	79,926		146,250	150,661		1	823,787	190,667		429,738		2,079,840	705,292		51,712	13,336		485,137	900		219,900	1			265,992	22,365	92,858	,	•	•	222,348		ENCUMBRANCES
15,577,192	1,477,166	2,730,157	216,252	244,621	4,235	909,628	15,546	187,776	4,909,718	109,333	15,546	4,757,214		5,794,117	365,272	88,167	143,392	7,063	150,000	1,336,215	120,070	500		192,253	408,357	762,520	1,027,480	132,441	294,959	173	278,841	23,458	462,958		FUNDS AVAILABLE

See footnotes on page 7.

Note: Data continued herein are subject to change, as additional reconciliations are performed.

Page 4 of 7

PUBLIC HEALTH Department of Public Health & Social Services (DPHSS) DPHSS - MIP/MIPPR Program DPHSS - MIPPR Cancer Screening, Treatment, Educational Programs & Support DPHSS - Medicaid Program DPHSS - Children's Health Insurance Program	7,873,515 5,679,138 800,000 9,012,876	3,858,614 15,117,102 - 5,822,009	1,082,354 67	2,932,547 (9,438,031) 3 /
Department of Public Health & Social Services (DPHSS) DPHSS - MIP/MIPPR Program DPHSS - MIPPR Cancer Screening, Treatment, Educational Programs & Support DPHSS - Medicaid Program DPHSS - Children's Health Insurance Program	7,873,515 5,679,138 800,000 9,012,876	3,858,614 15,117,102 - 5,822,009	1,082,354 67 -	
DPHSS - MIP/MIPPR Program DPHSS - MIPPR Cancer Screening, Treatment, Educational Programs & Support DPHSS - Medicaid Program DPHSS - Children's Health Insurance Program	5,679,138 800,000 9,012,876	15,117,102 - 5,822,009	67	
DPHSS - MIPPR Cancer Screening, Treatment, Educational Programs & Support DPHSS - Medicaid Program DPHSS - Children's Health Insurance Program	800,000 9,012,876	5,822,009	1	
DPHSS - Medicaid Program DPHSS - Children's Health Insurance Program	9,012,876	5,822,009		000,000
DPHSS - Children's Health Insurance Program				3,190,867
	4,845,230	2,916,211	927,778	1,001,241
DPHSS - Division of Senior Citizens Programs	9,319,247	6,710,223	1,474,667	1,134,357
DPHSS - Public Assistance Program	2,642,105	2,471,725		170,380
DPHSS - Enhanced Allotment Plan	0	0		
DPHSS - Foster Care Health Insurance Premiums	700,000	684,502	1	15,498
DPHSS - Child Protective Services	120,000			120,000
DPHSS - Medical Marijuana Program	750,000	37,642	1,200	711,158
DPHSS - Foster Group Home	800,000		25,000	775,000
Guam Behavioral Health & Wellness Center (GBHWC) - Youth & Mental Health First Aid	300,000	28,263	172,029	99,708
GBHWC - Youth Suicide Prevention and Peace Program	86,000	21,992	27,733	36,275
Guam Memorial Hospital Authority (GMHA) - Operations	6,803,665	6,236,692	1	566,973
IOTAL	49,731,776	43,904,974	3,710,827	2,115,974
PUBLIC EDUCATION				
Guam Department of Education Operations (GDOE)	189,192,568	174,639,264	1	14,553,304
GDOE - Simon Sanchez Procurement	500,000	461,529	•	38,471
GDOE - Chamoru Studies Division	540,545	481,943		58,602
GDOE - Textbooks	1,500,000	1,209,218		290,782
GDOE - Capital Improvement Projects	885,000	816,921		68,079
Guam Academy Charter School Council	10,516,500	8,272,689		2,243,811
University of Guam Operations (UOG)	27,661,845	25,498,780	•	2,163,065
UOG - Scholarships (SSFAP)	3,065,285	2,829,498		235,787
UOG - Aquaculture Development and Training Center	115,364	106,344	•	9,020
UOG - WERI (Guam Hydrologic Survey)	168,275	155,078	•	13,198
UOG - WERI (Water Resource Monitoring)	143,348	132,133		11,215
UOG - Northern & Southern Soil & Water Conservation District Programs	137,594	132,360	•	5,234
UOG - KPRG Operations	115,134	106,096		9,039
UOG - First Generation Trust Fund Initiative	250,000	230,776		19,224
Guam Community College Operations (GCC)	16,910,955	15,511,049		1,399,907
GCC - Licensed Practical Nursing & Vocational Guidance Programs	765,540	701,742	ı	63,798
GCC - Apprenticeship Program	195,450	179,163		16,288
GCC - Lodging Management Program / Pro-Start Programs	24,154	24,154		
GCC - First Generation Trust Fund	200,000	184,614		15,386
TOTAL	252,887,557	231.673.351		200 110 10

See footnotes on page 7.

Note: Data continued herein are subject to change, as additional reconciliations are performed.

EXPENDITURES & ENCUMBRANCES	APPROPRIATIONS "	EXPENDITURES 2	ENCUMBRANCES	FUNDS AVAILABLE	
COMMUNITY SERVICES Department of Integrated Services for Indiv. with Disabilities (DISID) DISID - Job Coaches	412,993 31,262	71,375 8,004	1,001	340,617 23,258	
TOTAL	444,255	79,379	1,001	363,875	
INDIVIDUAL & COLLECTIVE RIGHTS					
Commission on Decolonization (COD) - Operations	319,490	168,413	13,070	138,007	
COD - Public Information Program	180,000	30,610	74,380	75,010	
Department of Labor (DOL)	1,595,703	1,337,361	37	258,305	
Department of Military Affairs	970,208	438.026	2.387	529.795	
Guam Election Commission (GEC)	1,427,414	1,111,137	81,886	234,391	
TOTAL	5,142,815	3,645,841	171,761	1,325,214	
ECONOMIC DEVELOPMENT					
Bureau of Statistics & Plans (BSP)	797,775	496,275	18,878	282,622	
Department of Agriculture - DOAg	1,842,316	1,560,457		281,859	
DOAg - Animal Shelter (GAIN)	150,000	112,500	37,500	1	
DOAg - Conservation Officers	863,754	602,849	38,035	222,870	
TOTAL	4,020,366	3,086,226	94,413	839,727	
JUDICIAL/LEGISLATIVE/OTHERS					
Unified Judiciary Operations (Judiciary)	32,067,798	29,601,018	1	2,466,780 4/	
I Liheslaturan Guåhan (Legislature)	8,014,253	6,986,792		1,027,461	
Legislature - Office of Finance and Budget Legislature - Chiam Youth Congress	15,000	402,766		59,234	
Office of the Attorney General Operations (OAG)	15,015,134	11,849,947	746,264	2,418,923 5/	
Public Defender Services Corporation (PDS)	4,724,408	4,312,854	1		
Mayor's Council of Guam (MCOG) - Operations	3,730,735	840,201	283,975	2,606,558	
Office of Public Accountability	1,253,599	1,033,784	•	219,815	
TOTAL JUDICIAL/LEGISLATIVE/OTHERS	65,282,927	55,041,112	1,030,240	9,211,575	

See footnotes on page 7.

Note: Data continued herein are subject to change, as additional reconciliations are performed.

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64,583,921	8,988,787	571,542,334	645,115,042	GRAND TOTAL
650,001		83,493,650	84,143,651	TOTAL
		20,972,750	20,972,750	Limited Obligation Bonds (Section 30), Series 2016A
•		25,726,000	25,726,000	BPT Bonds, Series 2015D
650,000	1	2,286,335	2,936,335	GDOE Series 2013A Okkodo Project
0	•	7,493,878	7,493,878	BPT Tax Bonds, Series 2012B
1	•	16,346,888	16,346,888	BPT Tax Bonds, Series 2011A
		5,131,550	5,131,550	GDOE Series 2010A JFK Project
1	1	5,536,250	5,536,250	General Obligation Bonds, Series 2009 A
				CONTINUING APPROPRIATIONS
7,492,040	32,649	56,025,654	63,550,343	TOTAL
90,000	10,000	1	100,000	Emergency Declaration for COVID-19 per E.O. 2020-03 and §19803, Article 8, Ch. 19, Title 10 GCA
133,499	13,649	102,852	250,000	Emergency Declaration for COVID-19 per E.O. 2020-03 and §22402, Ch. 22, Title 5 GCA
59,377	•	190,623	250,000	Emergency Declaration for DPHSS Main Facility per E.O. 2019-26
153	•	111,939	112,092	Emergency Declaration for Tropical Storm 29W (Kammuri) per E.O. 2019-25
0	9,000	105,280	114,281	Emergency Declaration for Typhoon Hagibis per E.O. 2019-24
182,000		14,252,000	14,434,000	DOA- Cost of Living Allowance
1,330,890		6,361,080	7,691,970	DOA - Supplemental Annuity Benefits Special Fund
5,349,197	,	31,085,803	36,435,000	GGRF - Health/Dental/Life Insurance
30,587	•	336,413	367,000	GGRF - Judges Annuities
28,337	•	311,663	340,000	GGRF - Governor/Lieutenant Governor Pensions
288,000	•	3,168,000	3,456,000	Government of Guam Retirement Fund (GGRF) - Medicare Premiums
				MISCELLANEOUS APPROPRIATIONS
FUNDS AVAILABLE	ENCUMBRANCES	EXPENDITURES "	APPROPRIATIONS 1/	EXPENDITURES & ENCUMBRANCES

2 2 2 2 2 2 2

Footnotes

- 1/ Pursuant to P.L. 35-36. Does not include appropriations from "revenues in excess of FY 2019 projections of General Fund".
- $2\!\!I$ Actual Cumulative preliminary numbers provided by DOA to exclude X & Z accounts.
- 3/ Pending account modifications within the Department of Public Health & Social Services to address the account overrun.
- 4/ Inclusive of Judiciary appropriations for: Court Appointed Fees (\$1,376,262) and Adult and Juvenile Drug Courts (\$1,650,719). Pending distribution of allocation by DOA.
- 5/ Appropriation inclusive of Criminal Justice Information System Integration Project Cost Sharing Initiative (\$89,730).
- 6/ COLA expenditure reflective of executive branch line agency COLA payments and is net of autonomous agency COLA payments.
- 7/ Funds made available through de-appropriation of DPHSS accounts.
- 8/ Funds made available through de-appropriation of Emergency Declaration funds from E.O. 2019-24 and E.O. 2019-26 (total \$250,000). Pending journal vouchers to Emergency Declaration accounts funded
- 9/ Funds made available through de-appropriation of Emergency Declaration funds from E.O. 2019-24 and E.O. 2019-26 (total \$23,627) and Commission on Decolonization continuing appropriations (\$76,373)